REGISTERED NUMBER: SC021464 (Scotland)

Abbreviated Unaudited Accounts

for the Period 1 January 2014 to 7 September 2014

for

A.B.Kerr Son & Company Limited

Contents of the Abbreviated Accounts
for the Period 1 January 2014 to 7 September 2014

A.B.Kerr Son & Company Limited

Company Information
for the Period 1 January 2014 to 7 September 2014

DIRECTORS:	A.B. Kerr Mrs C.M.H. Kerr
SECRETARY:	Mrs C.M.H. Kerr
REGISTERED OFFICE:	C/O D.Grant Anderson &Co.,C.A. 2 Clifton Street Glasgow G3 7LA
REGISTERED NUMBER:	SC021464 (Scotland)
ACCOUNTANTS:	D Grant Anderson & Co Chartered Accountants 2 Clifton Street Glasgow G3 7LA

Abbreviated Balance Sheet
7 September 2014

	Notes	7.9.14		31.12.13	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		1		5,484
CURRENT ASSETS					
Stocks		-		1,250	
Debtors		1,721		16,469	
Cash at bank		20,940		45,237	
		22,661		62,956	
CREDITORS					
Amounts falling due within one year		(2,388)		(19,243)	
NET CURRENT ASSETS			20,273		43,713
TOTAL ASSETS LESS CURRENT LIABILITIES			20,274		49,197
CAPITAL AND RESERVES					
Called up share capital	3		30,000		30,000
Share premium			500		500
Profit and loss account			(10,226)		18,697
SHAREHOLDERS' FUNDS			20,274		49,197

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 7 September 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 7 September 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 11 November 2014 and were signed on its behalf by:

A.B. Kerr - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Period 1 January 2014 to 7 September 2014

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 January 2014	14,523
Additions	13,188
Disposals	(26,186)
At 7 September 2014	1,525
DEPRECIATION	
At 1 January 2014	9,039
Eliminated on disposal	(7,515)
At 7 September 2014	1,524
NET BOOK VALUE	
At 7 September 2014	1
At 31 December 2013	5,484

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	7.9.14 £	31.12.13 £
30,000	Ordinary	£1	30,000	30,000